

# **Projected Funding Requirements (PFR) Process Guide**

*March 2006  
NASA Langley Research Center  
Hampton, Virginia*

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## **PROJECTED FUNDING REQUIREMENTS (PFR) PROCESS GUIDANCE**

### **Goal:**

To improve the funding requirements process in order to minimize variance reconciliation issues by providing a tool that projects End-of-Year (EOY) funding requirements more accurately. This process will improve prior processes.

### **Roles and Responsibilities:**

#### *Financial Systems Management Office (FSMO) Operations Team:*

The PFR report is generated monthly and posted by the FSMO Operations Team to the OCFO website by the 10<sup>th</sup> of each month. Preparations for posting PFR are begun on the 3<sup>rd</sup> of each month. Once the report has been posted, Field Analysts are required to download the PFR report to their computer, insert their comments/note exceptions into the PFR spreadsheet "Comments" column (no text e-mail comments will be accepted) and forward the spreadsheet via e-mail to Jeff Royster [j.k.royster@larc.nasa.gov](mailto:j.k.royster@larc.nasa.gov). Field Analysts should not change number fields or formulas in the spreadsheet. Once comments have been inserted by Jeff Royster into the PFR spreadsheet (master) he will alert Financial Management Office (Beth Quinto, Steve Gross and Kathy Thomson) to any/all updates that have been made. On the 18<sup>th</sup> Financial Management Office will begin to realign funds using the PFR report. Financial Systems Management Office (Marquetta Allen), and Resource Management Office Analysts will be copied so they can review the spreadsheet to ensure appropriate actions were taken. When the PFR is posted to the OCFO Website on the 10<sup>th</sup>, the number fields and calculations will be locked to changes.

When the previous month's PFR report is archived on the OCFO Website on the 9<sup>th</sup>, all comments received from Analysts during that month will be available for viewing in the "Comments" column of the report. All Analyst comments received through the 9<sup>th</sup> of each month will be included in the new month's PFR report that is reposted. On the 10<sup>th</sup> of each month, Jeff Royster will copy prior month's comments and paste into current PFR.

As an ongoing task, the FSMO Operations Team will monitor the PFR process, roles, and responsibilities, etc. for effectiveness and assure that the PFR is working as anticipated on a monthly basis. Changes will be made as needed.

The FSMO Operations Team is responsible for consolidating Project Field Analyst comments in Tab 2 for PY06 Funds and Tab 1 for PY05 Funds in the PFR file for historical purposes. The PFR report is only to be updated by Jeff Royster with Sherry Araiza ([Sherry.B.Araiza@nasa.gov](mailto:Sherry.B.Araiza@nasa.gov)) and Carolyn Carey ([Carolyn.V.Carey@nasa.gov](mailto:Carolyn.V.Carey@nasa.gov)) as backups.

### Financial Management Office (FMO)

Funds are realigned monthly by the FMO using the PFR report. It is the responsibility of the FMO to move Program Authority (PA) within SAP to cover EOY bills. Bills will be updated monthly.

Travel Fund moves will be coordinated by FMO (Beth Quinto). When Travel Funds are needed from a representative organization, a “Budget Exceeded” message will be sent to the RM Analyst for guidance. It is the responsibility of the RM Analyst to address the message and send any comments to Jeff Royster via e-mail. Jeff Royster will update the PFR accordingly and contact Kathy Thomson and/or Steve Gross to make the necessary budget move.

Beth Quinto will also pull 506s from the CRCS each morning and place on the RM server, and will alert the responsible RM Analyst via e-mail when the 506 is a withdrawal.

### Guidance for the redistribution of funding:

- a) During a Continuing Resolution, Labor will be funded first according to how much is needed per the Labor Analyst. Once Labor is funded, then a percentage will be used for all other bills.
- b) If  $\geq 80\%$  of PA has been received, the FMO will redistribute PA to the service pools to cover 100% of the projected EOY bill unless Field Analysts respond within a 1 week timeframe with a justification to do otherwise.
- c) If  $< 80\%$  of PA has been received, the FMO will redistribute PA to cover a prorated percentage of the EOY bill unless Field Analysts respond within a 1 week timeframe with a justification to do otherwise.
- d) If no comments are provided and current PA in pools is less than total bill but greater than percentage shown on PFR, FMO will not pull funds from pools.
- e) FSMO Analysts are responsible for updating the column on the PFR report entitled “Bill Paid with PY05 w/out labor against 05 in FY06” within the tab **“PY06 Monthly Act in FY06”** using Field Analyst inputs and Institutional Analyst approval. (Entries in this column apply to fixed bills and to G&A and S&E bills where a Fund Center is no longer charging labor to PY05 funds) This adjustment will also be noted on the PY05 Funds Tab.

### Project Field Analysts:

Field Analysts working with the RM Analyst review the Tab 2 report in PFR and ensure that adequate funds are available to cover expected expenses. It is critical that they pro-

actively track and manage all funds (not just procurement dollars) in order to avoid EOY funding issues.

Working directly with RM Analysts, Field Analysts are responsible for cleaning up or realigning ALL overcharges/errors reflecting negative PA (including Fund Centers with No Guidelines). On a case-by-case basis, if Institutional bills can not be fully funded by June 30, then Field Analysts must complete the Assessment Change Form to adjust bills and assessments which will show on PFR where Fund Centers are paying another Fund Center's bill. This realigns bills and realigns PA.

During monthly and EOY monthly realignments, Field Analysts are to **respond** to Jeff Royster by the **17th of the month**, if they have concerns with funding realignment requirements. Field Analysts are to document justifications (including date and initials) under the comments section (no text e-mail comments will be accepted) on Tab 2 of the PFR report if they have valid reasons why PA should not be realigned at this time or if adjustments need to be made to how PFR realigns PA. Jeff Royster will update the PFR spreadsheet accordingly.

Field Analysts through the RM Analyst are responsible for providing the FSMO Operations Team with the information needed to update the column on the report labeled "Bill Paid with PY05 w/out labor against 05 in FY06" within the tab "PY06 Monthly Act in FY06." (Entries in this column apply to fixed bills and to G&A and S&E bills where a Fund Centers is no longer charging labor to PY05 funds.) This adjustment will also be noted on the PY05 Funds Tab.

Funding moves requested after the 17<sup>th</sup> of each month (PFR moves requested from 10<sup>th</sup> – 17<sup>th</sup>) require Field Analysts to utilize the Funds Distribution Form (located on the OCFO web site). This form should be sent to Jeff Royster (he will notate in master PFR) who will forward to Financial Management Office.

#### RM Analysts

**Institution Branch Analysts** are to ensure that the correct Center bills are reflected in the "EOY Bills" column on the **"PY06 PA Delta for FY06 Bill"** tab and on the "FY06 Bill Against PY05 Funds if Continue FTE Charging" column on the **"PY05 PA Delta for FY 06 Bill"** tab.

Institution Branch Analysts provide documentation to Total Center Bills to Jeff Royster. Changes are to be thoroughly documented with the following information required:

- the delta
- an explanation for the change
- the date of the change
- the initials of the analyst that made the change

**Mission Branch Analysts** are responsible for:

- reviewing PFR by 17<sup>th</sup> to ensure Field Analysts are reviewing PFR

- reviewing requests to move program authority
- providing latest guideline information to Jeff Royster
- answering Field Analyst's questions concerning PFR guidance
- assisting Field Analysts in resolving funding issues on a case-by-case basis as required

**The 5 Tabs within the PFR: (Blue shaded cells represent manual entry fields)**

Tab 1 - PY05 PA Delta for FY06 Bill: Shows PY05 Funds that are needed to pay the FY 06 Bill

Tab 2 - PY06 PA Delta for FY06 Bill: Shows PY06 Funds that are needed to pay the FY 06 Bill

Tab 3 - PY06 Monthly Act in FY06: Shows actual commitments in FY06 against PY06 funds and distribution of FY06 Bill against PY06 Funds. (See below for “Directions for the Development of the PY06 Bill.”)

Tab 4 – FY06 Bill Trace: Used by RM Institution Analysts to ensure that the total Center G&A and SP bills are current and correct

Tab 5 – Guidance (date): Provides information to assist analysts in using the PFR report and in understanding the PFR process

Tab 6 - 12 - Actual FTEs and Planned WYEs used to calculate new EOY bills for G&A, and S&E Pools

**When FY06 Bill is allocated against PY05 funds and PY06 funds:**

To determine the amount of **PY05** funds that must be allocated to cover the FY06 bill, click on the tab “**PY05 PA Delta for FY06 Bill**”. The column entitled “Surplus/Needed PA to pay Bill to Date” indicates the amount of PA required (-) or the amount of PA in excess (+).

To determine the amount of **PY06** funds that must be allocated to cover the FY06 bill, click on the tab “**PY06 PA Delta for FY06 Bill**”. The column entitled “PA vs. Bill PY-06 Surplus/Needed PA” indicates the amount of PA required (-) or the amount of PA in excess (+).

**Important Process Guidance:**

There will be no obligations of Center G&A or SP funds after September 30 of current FY.

EOY cost assessments will be manually adjusted if necessary to match the final bill during the November assessment.

EOY variances  $\leq$  \$250.00 per pool within a Fund Center will be acceptable and no action will be required to correct deltas.

#### **Policy and Development of PY05 Funds Used to Pay FY06 Bills:**

OCFO policy is that PY05 funds should only be used for procurement. The exception to this rule is if the project has no PY06 funds.

Since PY05 funds expire at the end of September, the collection of PY05 PA to pay FY06 bills must occur in time to ensure obligation of the funds by the pools and Center G&A by September 30. Therefore, the PY05 portion of the FY06 bill must be finalized by April 30 and the distribution of all PY05 PA must be completed by May 31.

The PY05 portion of the FY06 bills for Center G&A and the S&E Pools will be calculated based on actual FTEs/planned WYEs. The final PY05 portion of the FY06 bill for Center G&A and S&E pools is defined to be the end of April calculated bill plus the estimated bill for May thru September (estimated by using the average FTEs/WYEs to date divided by 12 times 5).

The final PY05 portion of the FY06 bill for Fab, IT, F&RS, WTSA and SASA are provided to Jeff Royster by the RM Institution Analysts by April 30.

For any changes to planned/original payment of bill (consumption data) to use PY05 funds to pay PY06 fund bills, the Field Analyst must complete an Assessment Change Request Form (located on OCFO Website). Once the request has been approved the data will be provided to Jeff Royster to enter in the column entitled "Bill Paid with PY05 w/out labor against PY05 in FY06" on the "PY06 Monthly Act in FY06" Tab. This adjustment will also be noted on the PY05 Funds Tab. This amount is then subtracted from the PY06 bill.

Field Analysts project the EOY PA needed for procurement, inventory & travel.

#### **Policy and Development of PY 06 Funds Used to Pay FY 06 Bills:**

PY06 portion of the FY06 bills for Center G&A and the S&E Pools will be calculated based on actual FTEs/planned WYEs with the exception of the month of September. The month of September will be projected based on cumulative actuals through August. This will represent the final PY06 portion of the FY06 bill.

The spreadsheet automatically calculates the projected PY06 labor bill by using the formula: Actual Fund-Center commitments to date + (actual commitments in the most recent month X times # of remaining months). Final Labor funding will be based on actuals occurring through the end of September

Institution Analysts provide data to Jeff Royster to enter the Fab bills (based on Fab work orders) for each Fund Center in the column entitled "Projected FY06 Bills prior to adjustments".

Institution Analysts provide data to Jeff Royster to enter the F&RS, IT, WTSA, and Test for each Fund Center in the column entitled "Projected FY06 Bills prior to adjustments".

RM Analysts provide data to Jeff Royster to enter any adjustments to the PY06 bill. Reductions are (-), additions are (+).

For any changes to planned/original payment of bill (consumption data) to use PY06 funds to pay PY05 fund bills, the Field Analyst must complete an Assessment Change Request Form (located on OCFO Website). Once the request has been approved the data will be provided to Jeff Royster to enter in the column X entitled "Other Adjustments" on the "PY06 Monthly Act in FY06" Tab. This adjustment will also be noted on the PY05 Funds Tab. This amount is then added to the PY06 bill.

Variance reconciliation is to be completed by the end of October.



## **LaRC FY06 PFR Instructions 2006-04-11 v01**

**Copy prior month PFR to create current month PFR and save as current month.**

**Before posting to OCFO web site**

**Lock all cells except Comment column**

**Make sure there is a comment column for the current month**

**Hide Columns D and H on Tabs 1 and 2.**

**Run the PY06 PA and Commitment Actuals Bookmark:**

- **on the third business day of each month to update Commitment Monthly Actuals**
- **on the 10<sup>th</sup> of each month to update PA**

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=40OHYFQ6LYFI8VKTO29XK8212](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40OHYFQ6LYFI8VKTO29XK8212)

Once in report:

Change filter on Period/Fiscal Year to include all prior months.

Download report to Excel using the CSV method and save

Open the Excel report:

Run the Text to Columns

Program Authority use:

Change "Oth Objects" to PROCUREMENT so it will match wording on PFR

Change "All Objects Budget" to ALL OBJECTS so it will match wording on PFR

Change "Inventory Pool" to INVENTORY POOL so it will match wording on PFR

Commitments use:

Change "ALLOTHER" to PROCUREMENT so it will match wording on PFR

Change "Inv Stk Issue (Stat)" to INVENTORY POOL so it will match wording on PFR

Update Tab 3, Columns I-T with Monthly Actuals

Insert "new column" to populate Cum Actual data from report

Then Monthly column should be formula (Cum Actual minus sum of all prior months)

Next copy and past special values only for Monthly column

Delete "new column"

Verify Column U Cum Actuals matches total on BW report

Add any new Fund Centers to the bottom of the spreadsheet

Update Tab 3, Column V Labor Formula

Change number in Tab 3, Cell V2: Decrease number by one (should be # of remaining months)

Change the formula by increasing the highlighted Column shown in the example to the next Column (Ex. Formula: =IF(U8<1,"0",U8+(L8\*\$V\$2)) becomes:

IF(U8<1,"0",U8+(M8\*\$V\$2)) and then drag formula down through all Fund Centers.

Update Tab 2, Column M with PA

Add any new Fund Centers to the bottom of the spreadsheet

Insert new Column before prior month's comments for current month's comments

Cut-off date for posting comments in any month's PFR will be the 9<sup>th</sup> of the following month. (Ex. PFR posted in January with end of December data's cutoff date for comments is February 9<sup>th</sup>)

*On the 10<sup>th</sup>, prior to posting, copy all prior month comments to current month PFR.*

**Run the PY05 PA and Commitment Actuals from the LaRC Guidelines and Actuals Tool:**

- **on the third business day of each month to update Commitment Monthly Actuals**
- **on the 10<sup>th</sup> of each month to update PA**

Once in the LaRC Guidelines and Actuals Tool:

Click on Reports

Run the Fund Center Guideline Report, using the Control Key-click on ESAX22005D and EXCX22005D, and click Excel Report and save

Open the Excel Report:

Delete all columns except: Fund Center, Fund, Commitment Item Group, Budget, and Commitments.

Change "ALL OTHERS" to PROCUREMENT so it will match wording on PFR

Update Tab 1, Column R with Actual Commitments

Add any new Fund Centers to the bottom of the spreadsheet

Update Tab 1, Column K with PA

Add any new Fund Centers to the bottom of the spreadsheet

Update Tab 1, Cell N3: Decrease number by one (should be # of remaining months).

Update Tab 1, Cell O3: Increase number by one (should be # of prior months).

Update Tab 1, Row 1 to show correct dates of postings

Insert new Column before prior month's comments for current month's comments

Cut-off date for posting comments in any month's PFR will be the 9<sup>th</sup> of the following month. (Ex. PFR posted in January with end of December data's cutoff date for comments is February 9<sup>th</sup>)

*On the 10<sup>th</sup>, prior to posting, copy all prior month comments to current month PFR.*

**Center G&A and S&E Pool's Bills are updated Monthly:**

**Run the FTE Bookmarks:**

G&A PY06 FTE's:

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=40Z2UWDPYV0RVLNDR7IIS957U](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40Z2UWDPYV0RVLNDR7IIS957U)

G&A PY05 FTE's:

<https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP->

[LANGUAGE=E&BOOKMARK\\_ID=40Z0QMH6QSEMG9POG1U32MSA2](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40Z0QMH6QSEMG9POG1U32MSA2)

Systems Engineering FTE's:

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=40Y3HZZLF6MI8HN3TI58T63ZE](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40Y3HZZLF6MI8HN3TI58T63ZE)

ASCAC FTE's:

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=40YFJZ69S6E0MM9XY2XJY0KOA](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40YFJZ69S6E0MM9XY2XJY0KOA)

ATSC FTE's:

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=40Y35PGL1NYF5X5ZNF9TK02WA](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40Y35PGL1NYF5X5ZNF9TK02WA)

RT FTE's:

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=40Z5RWUY1BDL15RTM7PZB186I](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40Z5RWUY1BDL15RTM7PZB186I)

Aero FTE's:

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=41546FOS15MX9KYBPW87FTNE3](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=41546FOS15MX9KYBPW87FTNE3)

Space FTE's:

[https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK\\_ID=40YESIMTKYL2JTAYZVN9Z7T7U](https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40YESIMTKYL2JTAYZVN9Z7T7U)

**For all the FTE Bookmarks do the following:**

Once in the BW report, go back to the Variable Screen and change the Period/Fiscal Year to increase the Period by 1. (Ex. If currently has 003/2006, change to 004/2006)

Download report to Excel

Update the FTE Tabs:

- Update Cell D4 with the number of prior FY months. (Ex. If this is March, the number should be 5)

- Update Cell A1 with date of current FTE's

- Update Column C with current FTE numbers from BW Reports

  - The WBS's will have to be added up to the Fund Center Level for all the S&E Pools and for the PY05 report for Center G&A. The PY06 Center G&A is run by Fund Center.

- Add any new Fund Centers with their FTE amount from BW and copy formulas in Columns D, F, and G to new Fund Center's rows.

- Post the new bills in Tab 1, Column K for the PY05 Fund Centers and in Tab 3, Column U for the PY06 Fund Centers.



## APPENDIX A- PFR PROCESS FLOW

### Flow Chart of System Activities Associated with the Process for Projecting End-of-Year Funding Requirements, "PFR"



